

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Reciprocal Category Detail Report for 2nd
Quarter FY 2006"
for Agency 97**

See Special Note at End of Report **Office of the Secretary of Defense-Defense Agencies
Detail Report**

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$299,297,939,777	\$328,743,850,959	(\$29,445,911,181)	9.0%
Totals:	\$299,297,939,777	\$328,743,850,959	(\$29,445,911,181)	9.0%

02 - Federal Interest Receivable/Federal Interest Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12 Department of Agriculture	\$0	\$386	(\$386)	100.0%
20 Department of the Treasury	\$4,309,874,973	\$4,274,644,446	\$35,230,527	0.8%
70 Department of Homeland Security	\$1,444	\$0	\$1,444	NA
Totals:	\$4,309,876,417	\$4,274,644,831	\$35,231,586	0.8%

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$7,614,134,439	\$7,592,524,379	\$21,610,060	0.3%
Totals:	\$7,614,134,439	\$7,592,524,379	\$21,610,060	0.3%

05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$29,442,230	\$15,805,215	\$13,637,015	46.3%
89 Department of Energy	\$0	\$212	(\$212)	100.0%
Totals:	\$29,442,230	\$15,805,427	\$13,636,803	46.3%

06 - Gains and Losses on Federal Borrowings

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$7,611,739	(\$7,611,739)	100.0%
70 Department of Homeland Security	\$0	\$22,834,892	(\$22,834,892)	100.0%
Totals:	\$0	\$30,446,631	(\$30,446,631)	100.0%

17 - Federal Loans Receivable/Federal Loans Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$386,613,969	\$386,613,969	\$0	0.0%
Totals:	\$386,613,969	\$386,613,969	\$0	0.0%

18 - Financing Sources Transferred In/Out Without Reimbursement

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
15 Department of Justice	\$0	(\$1,171,220)	\$1,171,220	-100.0%

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17	Department of the Navy	\$102,313,336	\$102,313,336	\$0	0.0%
21	Department of the Army	\$79,601,732	\$79,601,732	\$0	0.0%
24	Office of Personnel Management	\$76,000	\$0	\$76,000	NA
47	General Services	\$0	\$8,069	(\$8,069)	100.0%
57	Department of the Air Force	\$313,872,532	\$313,872,532	\$0	0.0%
70	Department of Homeland Security	\$746	\$207,429	(\$206,683)	99.6%
Totals:		\$495,864,347	\$494,831,879	\$1,032,468	0.2%

21 - Employee Benefit Contributions Receivables and Payables

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16	Department of Labor	\$228,942,637	\$170,728,329	\$58,214,308	25.4%
24	Office of Personnel Management	\$124,053,235	\$124,198,363	(\$145,128)	0.1%
70	Department of Homeland Security	\$0	\$2,495,909	(\$2,495,909)	100.0%
Totals:		\$352,995,872	\$297,422,601	\$55,573,271	15.7%

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
01	Architect of the Capitol	\$75,017	\$0	\$75,017	NA
03	Library of Congress	\$198,898	\$0	\$198,898	NA
04	Government Printing Office	\$35,932	\$0	\$35,932	NA
05	General Accounting Office	\$470,389	\$0	\$470,389	NA
09	Legislative	\$61	\$0	\$61	NA
10	The Judiciary	\$1,503	\$0	\$1,503	NA
11	Office of Administration	\$188,297	\$0	\$188,297	NA
12	Department of Agriculture	\$19,084,657	\$5,692,137	\$13,392,521	70.2%
13	Department of Commerce	\$4,045,050	\$4,720,621	(\$675,571)	14.3%
14	Department of Interior	\$3,423,594	\$27,699,656	(\$24,276,062)	87.6%
15	Department of Justice	\$22,792,321	\$75,240,489	(\$52,448,168)	69.7%
16	Department of Labor	\$37,505,810	\$1,237	\$37,504,572	100.0%
17	Department of the Navy	\$336,039,802	\$336,039,802	\$0	0.0%
18	U. S. Postal Service	\$3,686,475	\$11,393,373	(\$7,706,899)	67.6%
19	Department of State	\$6,998,883	\$73,139,107	(\$66,140,224)	90.4%
20	Department of the Treasury	\$22,016,128	\$33,906,697	(\$11,890,569)	35.1%
21	Department of the Army	\$1,635,308,023	\$1,635,308,023	\$0	0.0%
22	Resolution Trust Corp. (Expired)	\$68	\$0	\$68	NA
24	Office of Personnel Management	\$3,904,612	\$49,509,547	(\$45,604,936)	92.1%
27	Federal Communications	\$11,237,861	\$4,727,958	\$6,509,903	57.9%
28	Social Security Administration	\$108,601	\$0	\$108,601	NA
31	U.S. Nuclear Regulatory	\$19,794	\$23,000	(\$3,206)	13.9%
33	Arts Agencies (ex. Smithsonian)	\$83,156	\$0	\$83,156	NA
36	Department of Veterans Affairs	\$32,879,937	\$31,424,768	\$1,455,169	4.4%
42	PADC (Expired)	\$5,547	\$0	\$5,547	NA
47	General Services	\$81,165,483	\$170,246,543	(\$89,081,060)	52.3%
48	Independent Agencies	\$26,718	\$0	\$26,718	NA
49	National Science Foundation	\$15,935,036	\$4,307,996	\$11,627,040	73.0%
50	Securities and Exchange	\$65,573	\$0	\$65,573	NA

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51	Federal Deposit Insurance	\$2,672	\$0	\$2,672	NA
55	Advisory Comm. On Intergov.	\$2,924	\$0	\$2,924	NA
56	CIA	\$3,024,290	\$0	\$3,024,290	NA
57	Department of the Air Force	\$1,374,173,336	\$1,374,173,336	\$0	0.0%
61	Consumer Product Safety	\$27,790	\$0	\$27,790	NA
64	Tennessee Valley Authority	\$268,677	\$263,298	\$5,379	2.0%
68	Environmental Protection Agency	\$803,455	\$6,621,184	(\$5,817,729)	87.9%
69	Department of Transportation	\$68,378,960	\$303,751,760	(\$235,372,801)	77.5%
70	Department of Homeland Security	\$160,741,814	\$268,573,705	(\$107,831,891)	40.1%
72	Agency for International	\$376,786	\$1,208,030	(\$831,244)	68.8%
75	Department of Health and	\$22,626,178	\$5,711,035	\$16,915,143	74.8%
76	Christopher Columbus	(\$129,690)	\$0	(\$129,690)	NA
78	Farm Credit Administration	\$64,189	\$0	\$64,189	NA
80	National Aeronautics and Space	\$20,135,599	\$8,122,757	\$12,012,842	59.7%
84	Armed Forces Retirement Home	\$343,005	\$0	\$343,005	NA
86	Department of Housing and	\$539,092	(\$2,459)	\$541,551	99.5%
88	National Archives and Records	\$1,307	\$0	\$1,307	NA
89	Department of Energy	\$38,196,355	\$172,059,398	(\$133,863,043)	77.8%
91	Department of Education	\$784,915	\$0	\$784,915	NA
95	Independent 95	\$12,327,599	\$0	\$12,327,599	NA
96	U.S. Army Corps of Engineers	\$4,865,983	\$4,865,983	\$0	0.0%
99	Treasury General Fund	\$6,710	\$0	\$6,710	NA
	Totals:	\$3,944,865,170	\$4,608,728,984	(\$663,863,813)	14.4%

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred

Trading Partner	Agency	Partner	Difference	
01 Architect of the Capitol	\$7	\$0	\$7	NA
03 Library of Congress	\$5,343,353	\$0	\$5,343,353	NA
11 Office of Administration	\$37,633	\$0	\$37,633	NA
12 Department of Agriculture	\$801,880	\$1,564,224	(\$762,343)	48.7%
13 Department of Commerce	\$94,516	\$105,191,763	(\$105,097,247)	99.9%
14 Department of Interior	(\$101,220)	\$135,091,036	(\$135,192,256)	99.9%
15 Department of Justice	\$63,034,720	\$67,685,732	(\$4,651,013)	6.9%
16 Department of Labor	\$514,505	\$0	\$514,505	NA
17 Department of the Navy	\$187,338,590	\$187,338,590	\$0	0.0%
19 Department of State	\$11,674,883	\$0	\$11,674,883	NA
20 Department of the Treasury	\$2,497,841	\$755,059	\$1,742,782	69.8%
21 Department of the Army	\$65,481,359	\$65,481,359	\$0	0.0%
24 Office of Personnel Management	\$54,851,939	\$103,082,838	(\$48,230,900)	46.8%
25 National Credit Union	\$160,712	\$0	\$160,712	NA
31 U.S. Nuclear Regulatory	\$240,050	\$30,937	\$209,112	87.1%
33 Arts Agencies (ex. Smithsonian)	\$66,584	\$0	\$66,584	NA
36 Department of Veterans Affairs	(\$35,420)	\$24,883,808	(\$24,919,228)	99.9%
47 General Services	\$1,218,298	\$25,651,395	(\$24,433,097)	95.3%
48 Independent Agencies	\$52	\$0	\$52	NA
49 National Science Foundation	\$20,721,840	\$24,779,790	(\$4,057,950)	16.4%
57 Department of the Air Force	\$643,332,760	\$643,332,760	\$0	0.0%

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64	Tennessee Valley Authority	\$0	\$58,335	(\$58,335)	100.0%
68	Environmental Protection Agency	\$187,555	(\$1,196,270)	\$1,383,825	-84.3%
69	Department of Transportation	\$3,143,929	\$19,505,510	(\$16,361,581)	83.9%
70	Department of Homeland Security	\$78,474,597	\$31,968,126	\$46,506,471	59.3%
72	Agency for International	\$186,553	(\$271,527)	\$458,080	-31.3%
75	Department of Health and	\$6,489,266	(\$78,034,351)	\$84,523,617	-91.7%
76	Christopher Columbus	\$980	\$0	\$980	NA
80	National Aeronautics and Space	\$520,201	\$3,464,758	(\$2,944,557)	85.0%
86	Department of Housing and	\$3,388	\$0	\$3,388	NA
89	Department of Energy	\$2,158,619	\$3,226,005	(\$1,067,387)	33.1%
95	Independent 95	\$2,968	\$0	\$2,968	NA
Totals:		\$1,148,442,936	\$1,363,589,878	(\$215,146,942)	15.8%

24 - Intra-governmental buy/sell costs/revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
01 Architect of the Capitol	\$57,769	\$0	\$57,769	NA
03 Library of Congress	\$2,474,044	\$0	\$2,474,044	NA
04 Government Printing Office	\$27,496	\$0	\$27,496	NA
05 General Accounting Office	\$345,050	\$0	\$345,050	NA
08 Congressional Budget Office	\$604,000	\$0	\$604,000	NA
10 The Judiciary	\$227,621	\$0	\$227,621	NA
11 Office of Administration	\$2,913,613	\$6,840	\$2,906,773	99.8%
12 Department of Agriculture	\$61,636,743	\$5,789,829	\$55,846,914	90.6%
13 Department of Commerce	\$25,383,540	\$47,705,489	(\$22,321,950)	46.8%
14 Department of Interior	\$26,961,521	\$294,113,135	(\$267,151,614)	90.8%
15 Department of Justice	\$111,344,416	\$273,708,456	(\$162,364,040)	59.3%
16 Department of Labor	\$42,128,205	\$29,362	\$42,098,843	99.9%
16R Pension Benefit Guaranty	\$0	\$30,860	(\$30,860)	100.0%
17 Department of the Navy	\$12,868,414,979	\$12,868,414,979	\$0	0.0%
18 U. S. Postal Service	\$6,682,632	(\$14,752,188)	\$21,434,821	-54.7%
19 Department of State	\$17,373,719	\$475,318,191	(\$457,944,472)	96.3%
20 Department of the Treasury	\$20,307,345	\$45,521,906	(\$25,214,561)	55.4%
21 Department of the Army	\$13,735,551,158	\$13,735,551,158	\$0	0.0%
22 Resolution Trust Corp. (Expired)	\$4,629	\$0	\$4,629	NA
24 Office of Personnel Management	\$90,992,021	\$88,690,784	\$2,301,237	2.5%
25 National Credit Union	\$106,061	\$0	\$106,061	NA
26 Federal Retirement Thrift	\$5,195	\$0	\$5,195	NA
27 Federal Communications	\$17,041	\$23,842	(\$6,801)	28.5%
28 Social Security Administration	\$113,291	\$2,537	\$110,754	97.8%
31 U.S. Nuclear Regulatory	\$1,307,663	\$219,497	\$1,088,166	83.2%
33 Arts Agencies (ex. Smithsonian)	\$1,271,517	\$0	\$1,271,517	NA
33R Smithsonian Institution	\$0	\$236,822	(\$236,822)	100.0%
36 Department of Veterans Affairs	\$34,012,304	\$220,715,519	(\$186,703,215)	84.6%
42 PADC (Expired)	\$153,345	\$0	\$153,345	NA
46 Appalachian Regional	\$10,180	\$0	\$10,180	NA
47 General Services	\$276,706,497	\$433,926,981	(\$157,220,484)	36.2%
48 Independent Agencies	\$16,833	\$0	\$16,833	NA

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49	National Science Foundation	\$24,274,180	\$34,484,051	(\$10,209,871)	29.6%
50	Securities and Exchange	\$31,222	\$4,938	\$26,284	84.2%
51	Federal Deposit Insurance	\$2,452	\$0	\$2,452	NA
55	Advisory Comm. On Intergov.	\$7,369	\$0	\$7,369	NA
56	CIA	\$6,189,256	\$0	\$6,189,256	NA
57	Department of the Air Force	\$10,192,322,711	\$10,192,322,711	\$0	0.0%
60	Railroad Retirement Board	\$0	\$2,244	(\$2,244)	100.0%
61	Consumer Product Safety	\$102,698	\$0	\$102,698	NA
64	Tennessee Valley Authority	\$1,815,823	\$31,007,907	(\$29,192,084)	94.1%
68	Environmental Protection Agency	\$4,989,934	\$1,685,117	\$3,304,818	66.2%
69	Department of Transportation	\$243,938,047	\$149,363,204	\$94,574,842	38.8%
70	Department of Homeland Security	\$652,687,961	\$1,183,518,383	(\$530,830,421)	44.9%
72	Agency for International	\$786,732	\$1,876,912	(\$1,090,180)	58.1%
75	Department of Health and	\$54,371,612	\$74,167,243	(\$19,795,631)	26.7%
76	Christopher Columbus	\$73,282	\$0	\$73,282	NA
78	Farm Credit Administration	\$1,130,900	\$0	\$1,130,900	NA
80	National Aeronautics and Space	\$70,408,849	\$45,852,605	\$24,556,244	34.9%
84	Armed Forces Retirement Home	\$84,525	\$0	\$84,525	NA
86	Department of Housing and	\$4,308,147	\$48,025	\$4,260,122	98.9%
88	National Archives and Records	\$97,106	\$0	\$97,106	NA
89	Department of Energy	\$82,726,377	\$225,571,573	(\$142,845,197)	63.3%
90	Selective Service System	\$94,205	\$0	\$94,205	NA
91	Department of Education	\$229,611	\$522,844	(\$293,233)	56.1%
95	Independent 95	\$12,401,183	\$0	\$12,401,183	NA
96	U.S. Army Corps of Engineers	\$23,980,337	\$23,980,337	\$0	0.0%
99	Treasury General Fund	\$10,800	\$0	\$10,800	NA
	Totals:	\$38,704,215,747	\$40,439,662,094	(\$1,735,446,347)	4.3%

26 - Benefit program Costs/Revenues

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
13	Department of Commerce	\$1,645,000	\$0	\$1,645,000	NA
16	Department of Labor	\$56,203,266	\$52,075,818	\$4,127,448	7.3%
17	Department of the Navy	\$5,762,835,065	\$5,762,835,065	\$0	0.0%
21	Department of the Army	\$7,537,397,759	\$7,537,397,759	\$0	0.0%
24	Office of Personnel Management	\$1,563,629,633	\$1,522,138,777	\$41,490,856	2.7%
36	Department of Veterans Affairs	\$184,320,086	\$172,761,411	\$11,558,675	6.3%
57	Department of the Air Force	\$4,584,170,145	\$4,584,170,145	\$0	0.0%
70	Department of Homeland Security	\$262,429,717	\$0	\$262,429,717	NA
75	Department of Health and	\$34,477,000	\$0	\$34,477,000	NA
99	Treasury General Fund	\$2,076,856	\$0	\$2,076,856	NA
	Totals:	\$19,989,184,526	\$19,631,378,975	\$357,805,551	1.8%

28 - Unexpended Appropriations-Transferred-In/Out

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
11	Office of Administration	\$2,800,000	\$0	\$2,800,000	NA
17	Department of the Navy	\$994,542,000	\$994,542,000	\$0	0.0%

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21	Department of the Army	\$2,894,312,000	\$2,894,312,000	\$0	0.0%
36	Department of Veterans Affairs	\$15,000,000	\$0	\$15,000,000	NA
57	Department of the Air Force	\$2,249,926,000	\$2,249,926,000	\$0	0.0%
69	Department of Transportation	\$24,438,000	\$0	\$24,438,000	NA
70	Department of Homeland Security	\$100,000,000	\$800,042,498	(\$700,042,498)	87.5%
99	Treasury General Fund	\$3,400,000	\$0	\$3,400,000	NA
Totals:		\$6,284,418,000	\$6,938,822,498	(\$654,404,498)	9.4%

29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12 Department of Agriculture	\$0	(\$6,216,371)	\$6,216,371	-100.0%
13 Department of Commerce	\$0	\$4,831,626	(\$4,831,626)	100.0%
14 Department of Interior	\$0	\$9,587	(\$9,587)	100.0%
15 Department of Justice	\$16,427,607	\$0	\$16,427,607	NA
20 Department of the Treasury	\$0	\$647,257	(\$647,257)	100.0%
24 Office of Personnel Management	\$730,922	\$30,975	\$699,947	95.8%
47 General Services	\$85,933,184	\$0	\$85,933,184	NA
68 Environmental Protection Agency	\$0	\$4,137,932	(\$4,137,932)	100.0%
69 Department of Transportation	\$0	(\$283,870)	\$283,870	-100.0%
70 Department of Homeland Security	\$0	(\$39,696,130)	\$39,696,130	-100.0%
72 Agency for International	\$0	\$20,203	(\$20,203)	100.0%
75 Department of Health and	\$0	(\$360,362)	\$360,362	-100.0%
80 National Aeronautics and Space	\$0	(\$7,936,584)	\$7,936,584	-100.0%
89 Department of Energy	\$0	\$71,441	(\$71,441)	100.0%
91 Department of Education	\$0	(\$245,216)	\$245,216	-100.0%
99 Treasury General Fund	(\$166,389,220)	\$0	(\$166,389,220)	NA
Totals:	(\$63,297,507)	(\$44,989,511)	(\$18,307,995)	-28.9%

Grand Totals	\$382,494,695,924	\$414,773,333,594	(\$32,278,637,670)	7.8%
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded

Special Note: